

5.0 - SECURITY

Kentucky Revenue Cabinet (KRC) employees are subject to certain security laws and regulations as well as KRC security policies and procedures.

The KRC automated information files and databases are essential and vital public resources which must be protected from unauthorized modification, deletion or disclosure. Two classifications of information require special protective precautions:

- (1) confidential information maintained by the Cabinet that is exempt from disclosure under the provisions of the Kentucky Open Records Act or other state or federal law; and
- (2) sensitive information maintained by the KRC that require special precautions, as determined by risk management decisions, to assure its accuracy and integrity by utilizing error checking, verification procedures and/or access control to protect it from unauthorized modification or deletion.

The controlling factor for confidential information is dissemination, which the controlling factor for sensitive information is that of integrity.

Consistent with the management objective of providing a safe and secure environment for employee and information resources, it is policy that the Security Section be involved in both legal and administrative decision activities. In order to maintain this policy, and meet these responsibilities, the Security Section will perform the duties described in the Security Standard Procedures, working with and in support of all of the KRC departments.

The policies and procedures authorized in the Security Standard Procedures apply to all units of the Cabinet. These Standard Procedures are intended to be used both as a working guide for all Security Section personnel as well as by other departments with which Security Section interfaces.